

▪ May 5, 2023 Public Records Request = \$37K

|                  |        |     |         |            |             |      |     |
|------------------|--------|-----|---------|------------|-------------|------|-----|
| Greene, Carrie L | CERT10 | 302 | Federal | \$3,700.00 | \$37,000.00 | 1.00 | 100 |
|------------------|--------|-----|---------|------------|-------------|------|-----|

▪ July 26, 2023 Public Records Request FY2022-2023  
Salary Report~ \$57K

▪ Newland Elementary

|                  |            |            |                               |                           |    |           |
|------------------|------------|------------|-------------------------------|---------------------------|----|-----------|
| Greene, Carrie L | 2022-08-08 | CERT10     | 100 Teacher                   | 3 5110 181 121 328 000 00 | \$ | 11,100.00 |
|                  |            | SALDIFF-10 | 100 Local Salary Differential | 2 5110 001 167 328 000 00 | \$ | 6,360.00  |

▪ Avery High

|                  |            |        |                                                             |    |           |
|------------------|------------|--------|-------------------------------------------------------------|----|-----------|
| Greene, Carrie L | 2022-08-08 | CERT11 | 46 Instructional Support I reg sc 1 5830 069 131 000 000 00 | \$ | 18,158.46 |
|                  |            |        | 54 Instructional Support I reg sc 8 5830 505 131 000 000 00 | \$ | 21,316.32 |

▪ Aug 25, 2023 FY2024 Total Compensation To Date  
Report: \$5,800

|                  |  |  |  |            |            |
|------------------|--|--|--|------------|------------|
| Greene, Carrie L |  |  |  | \$5,820.00 | \$5,820.00 |
|------------------|--|--|--|------------|------------|

- **Question:** Based on the information provided, there appears to be a discrepancy in salary amount in FY23 and based on the FY24 actuals, is on track to make \$58K/annually (~\$20K more than the Salary schedule). What is the cause?

- The base salary for Ms. Greene for 2023-24 is \$39,840.
- The local supplement is 3% of \$39,840 or \$1195.20.
- Based on guidance from NCDPI, her salary was adjusted in November 2023 to \$3,984 per month.

**Feb 21, 2023**

**ESSER Funding Reporting to Commissioners**

**Commissioners Meeting Minutes:**

**Federal Budget Update**  
 Dr. Brigman stated that \$3 million dollars in ESSER funding had been received and that the funding had to be expended between the first year of allocation and 2024. We have done some creative things with the ESSER funds to maximize our long-term benefits from the ESSER. We have purchased individual computer devices for our children and used the local allocation to redo the turf on the football field. The ESSER money is a complex federal budget that is very in depth.

Dennis Aldridge asked "you said a lot of the money from ESSER's was budgeted out. How much was spent for capital and how much for administrative?" Dr. Brigman answered that the only capital that was covered because of the restrictions was the heating and air. Most of it was designated as specific purposes such as additional nurse, additional counselor, but we can't find people to fill those positions. There are a lot of strings attached to this money that is why a lot of the money across the state has yet to be spent. There are around 4 million dollars left but it is all budgeted. Wood Hall Young, Jr. questioned how much of this ESSER money will be returning after the money

**Actual: \$10.6M per NC DPI**

**PRC ALL - All Covid PRCs (State and Federal)**  
**FY2021, FY2022 and FY2023 Disbursements by PRC - as of 6/30/2023**

| PRC    | FY2021      | FY2022      | FY2023      | Total       | Total       | %           |
|--------|-------------|-------------|-------------|-------------|-------------|-------------|
|        | Expenditure | Expenditure | Expenditure | Expenditure | Expenditure | Expenditure |
| 42-000 | 1,182,204   | 3,896,424   | 5,253,750   | 10,371,378  | 10,371,378  | 100.00%     |

**Question:** Based on the information provided, there appears to be conflict/misinformation in the data presented to the Avery County Commissioners and the data presented on NC DPI's website. What is the cause and what are the facts?

**As of June 30, 2023**

**ESSER Funding Reporting (cont.)**

**ESSER II Balance:**

| Expiration | Program | Program Description                                                  | Balance |
|------------|---------|----------------------------------------------------------------------|---------|
| 9/30/2023  | 171     | 171-ESSER II - Supplemental K-12 Emergency Relief Fund               | 206,135 |
| 9/30/2023  | 173     | 173-ESSER II - Supplemental Contracted Instructional Support Funding | 12,287  |
| 9/30/2023  | 176     | 176-ESSER II - Summer Learning Loss, Summer Bridge                   | 8,610   |
| 9/30/2023  | 177     | 177-ESSER II - Summer Career Accelerator Program                     | 9,146   |

**ESSER III Balance:**

| Expiration | Program | Program Description                                                          | Balance   |
|------------|---------|------------------------------------------------------------------------------|-----------|
| 9/30/2024  | 181     | 181-ESSER III - K-12 Emergency Relief Fund                                   | 2,106,460 |
| 9/30/2024  | 184     | 184-ESSER III - ARP Homeless                                                 | 12,218    |
| 9/30/2024  | 186     | 186-ESSER III - ARP Summer Career Accelerator Programs                       | 47,905    |
| 9/30/2024  | 189     | 189-ESSER III - ARP Math Enrichment Programs                                 | 36,190    |
| 9/30/2024  | 191     | 191-ESSER III - ARP Grants for Identification & Location of Missing Students | 3,508     |
| 9/30/2024  | 192     | 192-ESSER III - ARP Cyberbullying & Suicide Prevention                       | 8,844     |
| 9/30/2024  | 204     | 204-ESSER III - ARP School Psychologists Grant Program                       | 21,000    |
| 12/31/2023 | 206     | 206-ESSER III - Principal Retention Supplements                              | 16,905    |

**Question:** Based on the information provided, there appears to be conflict in the data presented to the Avery County Commissioners and the data presented on NC DPI's website (\$4M stated by Superintendent vs \$2.5M as shown in NC DPI).

- \$10,626,141 is the amount for **all COVID funds** received since March 2020. All COVID funds include: Coronavirus Relief Funds (CRF), State Fiscal Recovery Fund, State Covid 19 Supplemental Funds, ESSER I-III, and Governors Emergency Education Relief Fund (GEER).
- \$8.3 million is **ESSER funds** which includes ESSER I, ESSER II, and ESSER III.
- Each PRC for COVID funds received have/had different grant expiration dates. ESSER funds are currently the only COVID funds remaining.
- For ESSER II and ESSER III balances, it depends on the timing of when the information was pulled. **Data on the NCDPI website is not timely and runs one to two months behind. Data pulled from ACS is live and current at the time the data is pulled.**

February 21, 2023

## ESSER Funding Reporting (cont.)

### Commissioners Meeting Minutes:

Dennis Aldridge stated "you said a lot of the money from ESSER's was budgeted out. How much was spent for capital and how much for administrative?" Dr. Brigman answered that the only capital that was covered because of the restrictions was the heating and air. Most of it was designated as specific purposes such as additional nurse, additional counselor, but we can't find people to fill these positions. There are a lot of strings attached to this money that is why a lot of the money across the state has yet to be spent. There are around 4 million dollars left but it is all budgeted. Wood Hall Young, Jr. questioned how much of this ESSER money will be recurring after the money is spent. Dr. Brigman stated that we have tried to limit this to one time expenditures. We have moved some local salaries over to the ESSER that was permissible so those will have to be moved back over and those were not new positions that we expanded the budget. Commissioner Young questioned "so moving those back would not expand the budget?" Dr. Brigman stated unless the state cuts our budget. If our enrollment keeps going down, the state reduces our allotment. We have been fortunate that our enrollment has been constant this year. Commissioner Aldridge stated that the County has deliberately not tried to incur recurring expenses with the money that has been allotted through ARPA and other funding but looking at this ESSER funding document there has been some additional personnel situations. I am concerned that eventually these expenses are going to come to the local match to cover these. Dr. Brigman stated that there are three positions that are specific to ESSER: guidance counselor, nurse, and director of student services. Pat Edwards, School board member, stated that some of these can be taken care of with attrition.

### Board of Education Meeting Minutes:

Mr. Young asked how much money will be recurring when the ESSER money is gone. Dr. Brigman said that they have tried to limit that pot of money to as many one-time expenditures as possible. There should not be a big effect when the ESSER money is gone unless the State cuts the budget. There are only three positions (a Guidance Counselor, Director of Students Services, and a Nurse position) that have been added through ESSER now that will need to be funded elsewhere in the future.

- **Question:** Based on the information provided, there appears to be conflict in the meeting minutes between the 2 entities as to whether persons were hired or not with ESSER funding and will need additional funding from "elsewhere" to adjust for the additional positions. Why are the BOE minutes different from the Commission's minutes?

- Some additional, new positions were hired with COVID funds. These additional positions hired were to support learning loss and social emotional learning.
- ACS went through a Federal Monitoring Review for selected COVID funds on October 13, 2022. All requirements were met and there were no findings.

April 27, 2023

## Proposed FY24 Budget Request

|                                                                                                |    |                  |                                                  |
|------------------------------------------------------------------------------------------------|----|------------------|--------------------------------------------------|
| <b>Avery County Schools<br/>2023-2024 Budget Request Summary<br/>Proposed - April 27, 2023</b> |    |                  |                                                  |
|                                                                                                | \$ | 7,307,223.00     |                                                  |
| Total Budget:                                                                                  | \$ | 6,731,800.00     |                                                  |
| Commissioner Request:                                                                          | \$ | 746,268.00       |                                                  |
| Grant Funds:                                                                                   | \$ | 830,667.00       |                                                  |
| Other Revenues:                                                                                | \$ | 4,920,000.00     |                                                  |
| Prior Year Funding:                                                                            | \$ | 811,800.00       | 16.50% Increase                                  |
| Requested Increase:                                                                            | \$ |                  |                                                  |
| <b>Personnel Positions Summary</b>                                                             |    |                  |                                                  |
| Positions                                                                                      |    | 3,533 positions  | Addition of 1 Director Position                  |
| Positions                                                                                      |    | 16,381 positions | Addition of 1 Certified Positions from last year |
| Positions                                                                                      |    | 77.83 positions  |                                                  |
| Total                                                                                          | \$ | 6,917,358.00     | 0.89%                                            |
| <b>Other Costs (Salary, Supplement and Benefits)</b>                                           |    |                  |                                                  |
| Other Costs                                                                                    | \$ | 3,042,414.00     | 35.00%                                           |
| Other Costs                                                                                    | \$ | 1,880,000.00     | 63.28%                                           |
| Other Costs                                                                                    | \$ | -                | 0.00%                                            |
| Other Costs                                                                                    | \$ | 100,000.00       | 1.22%                                            |
| Other Costs                                                                                    | \$ | 3,033,480.00     | 100.00%                                          |
| Total Fund 2                                                                                   | \$ |                  |                                                  |

|                                             |  |
|---------------------------------------------|--|
| <b>2023-24 Budget Assumptions</b>           |  |
| 7% Pay Increase for Certified Personnel     |  |
| 5% Pay Increase for Non-Certified Personnel |  |

And for the 2023-2024 fiscal year, the Avery County School System (Board of Education) requested \$5,771,800.00 in operational funding. That is a 16.5 percent increase over the last fiscal year (2022-2023), when its request was \$4,920,000.00. The county commissioners funded last fiscal year's operational funding request by the school system in full.

For fiscal year 2023-2024, the county commissioners allocated the school system \$5,400,000.00. That amounts to a 9.8 percent increase in operational funding provided from the last fiscal year, although it is \$378,800.00 less than the school system requested for the upcoming fiscal year.

In capital funding to the school system, the county commissioners allocated \$750,000.00. That is a 15.4 percent increase from the last fiscal year, when they gave the school system \$650,000.00.

- **Question:** Based on the information provided, including the savings from open positions, there appears to be sufficient funding to cover 2-3% raises/bonuses across the board for all employees, except Board, Superintendent and Directors, as well as provide supplies for the teachers (above the already State approved raises and Local Supplement).

- State Statute requires Public School Units to submit their budget proposals for the upcoming fiscal year on or before May 15th. Most years, data is not available from the state regarding salary and benefit increases. All school districts use the best information available to forecast salary and benefit increases.
- ACS does not receive sufficient funding from state and local sources to provide additional pay raises for all employees beyond the state mandated raises. Fund balance is one-time money and cannot be used to sustain recurring expenses, including salaries. Moreover, a substantial portion of the Fund 8 fund balance is restricted monies.
- Prior to 2022-23, ACS had not received an increase in the local appropriation for expenses (including employee salaries), except for a \$70,000 increase in 2020-21 restricted to the Pre-K program.
- Local fund balance has been used to offset salary and benefit increases each year. Fund balance is one-time money and cannot be used to sustain recurring expenses over time such as salary increases.

August 25, 2023

## NC State FY23 Funds

| Fund | Purpose | Purpose Desc                           | Current Budget/Balance | Year-to-Date Transactions | Remaining Balance | Current Budget/Balance | Year-to-Date Transactions | Remaining Balance |
|------|---------|----------------------------------------|------------------------|---------------------------|-------------------|------------------------|---------------------------|-------------------|
| 1    | 1110    | Regular Curricular Services            | \$1,471,882.12         | \$6,911,814.19            | \$160,534.93      |                        |                           |                   |
|      | 1111    | ADOC Curricular Services               | \$56,820.00            | \$53,542.85               | \$2,277.15        |                        |                           |                   |
|      | 1119    | CTC Curricular Services                | \$1,122,839.00         | \$1,079,213.15            | \$43,625.85       |                        |                           |                   |
|      | 1120    | Program Improvement Teachers           | \$613,381.00           | \$550,099.13              | \$63,281.87       |                        |                           |                   |
|      | 1121    | Cultural Arts Curricular Services      | \$84,897.00            | \$432,383.00              | (\$338,486.00)    |                        |                           |                   |
|      | 1122    | Foreign Language Curricular Services   | \$217,880.00           | \$693,384.44              | (\$475,504.44)    |                        |                           |                   |
|      | 1123    | Physical Education Curricular Services | \$66,175.00            | \$89,658.60               | (\$23,483.60)     |                        |                           |                   |
|      | 1124    | Foreign Language Curricular Services   | \$1,207,115.00         | \$1,075,363.84            | \$131,751.16      |                        |                           |                   |
|      | 1125    | CTC Children w/Disabilities            | \$0.00                 | \$68,700.23               | (\$68,700.23)     |                        |                           |                   |
|      | 1126    | Pre-K Children w/Disabilities          | \$37,158.00            | \$39,482.19               | (\$2,324.19)      |                        |                           |                   |
|      | 1127    | Speech & Language Path Serv            | \$123,258.00           | \$426,477.48              | (\$303,219.48)    |                        |                           |                   |
|      | 1128    | Speech & Language Path Serv            | \$12,627.00            | \$12,880.86               | (\$253.86)        |                        |                           |                   |
|      | 1129    | Acad/Instat Gifted Cur Serv            | \$145,718.00           | \$154,721.70              | (\$9,003.70)      |                        |                           |                   |
|      | 1130    | LLP Services                           | \$170,118.00           | \$205,051.60              | (\$34,933.60)     |                        |                           |                   |
|      | 1131    | Alternative Instruction                | \$0.00                 | \$16,906.41               | (\$16,906.41)     |                        |                           |                   |
|      | 1132    | Attendance & Social Work Serv          | \$168,000.00           | \$115,918.37              | \$52,081.63       |                        |                           |                   |
|      | 1133    | Attendance & Social Work Serv          | \$0.00                 | \$13,977.10               | (\$13,977.10)     |                        |                           |                   |
|      | 1134    | Extended Day/Week Serv                 | \$56,457.81            | \$0.00                    | \$56,457.81       |                        |                           |                   |
|      | 1135    | Extended Day/Week Serv                 | \$421,536.20           | \$600.00                  | \$420,936.20      |                        |                           |                   |
|      | 1136    | Co-Curricular Instructional Pg         | \$11,540.00            | \$37,058.58               | (\$25,518.58)     |                        |                           |                   |
|      | 1137    | SCHOOL COUNCIL SUPPORT                 | \$0.00                 | \$120,410.66              | (\$120,410.66)    |                        |                           |                   |
|      | 1138    | SCHOOL COUNCIL SUPPORT                 | \$0.00                 | \$975,538.81              | (\$975,538.81)    |                        |                           |                   |
|      | 1139    | School Principal                       | \$176,138.00           | \$151,217.20              | \$24,920.80       |                        |                           |                   |
|      | 1140    | School Assistant Principal             | \$336,440.00           | \$346,541.16              | (\$10,101.16)     |                        |                           |                   |
|      | 1141    | Educational Mentee Services            | \$335,086.00           | \$154,511.23              | \$180,574.77      |                        |                           |                   |
|      | 1142    | Attendance - Social Work Serv          | \$492,013.00           | \$443,787.07              | \$48,225.93       |                        |                           |                   |
|      | 1143    | Guidance Services                      | \$46,729.00            | \$152,617.47              | (\$105,888.47)    |                        |                           |                   |
|      | 1144    | Health Services                        | \$161,986.00           | \$155,866.41              | \$6,119.59        |                        |                           |                   |
|      | 1145    | Psychological Services                 | \$157,253.00           | \$161,384.87              | (\$4,131.87)      |                        |                           |                   |
|      | 1146    | Speech, Pathology & Audiology          | \$61,861.00            | \$17,964.48               | \$43,896.52       |                        |                           |                   |
|      | 1147    | Spec Prep Support/OT Serv              | \$2,000.00             | \$4,061.39                | (\$2,061.39)      |                        |                           |                   |
|      | 1148    | Spec Prep Support/OT Serv              | \$33,318.00            | \$12,606.00               | \$20,712.00       |                        |                           |                   |
|      | 1149    | Technology Support Services            | \$11,588.58            | \$32,588.58               | (\$21,000.00)     |                        |                           |                   |
|      | 1150    | Operation of Plant                     | \$1,612,793.16         | \$1,610,311.34            | \$2,481.82        |                        |                           |                   |
|      | 1151    | Transportation of Pupils               | \$1,284,978.00         | \$1,196,717.68            | \$88,260.32       |                        |                           |                   |
|      | 1152    | Operation of Plant                     | \$187,793.48           | \$189,323.67              | (\$1,530.19)      |                        |                           |                   |
|      | 1153    | Operation of Plant                     | \$114,123.03           | \$188,251.86              | (\$74,128.83)     |                        |                           |                   |
|      | 1154    | Operation of Plant                     | \$13,003.58            | \$13,111.49               | (\$107.91)        |                        |                           |                   |
|      | 1155    | Operation of Plant                     | \$34,460.63            | \$34,460.63               | \$0.00            |                        |                           |                   |
|      | 1156    | Operation of Plant                     | \$34,460.63            | \$34,460.63               | \$0.00            |                        |                           |                   |
|      | 1157    | Operation of Plant                     | \$64,525.49            | \$64,525.49               | \$0.00            |                        |                           |                   |
|      | 1158    | Operation of Plant                     | \$0.00                 | \$105,545.00              | (\$105,545.00)    |                        |                           |                   |
|      | 1159    | Pay to Other Govt & Title of Fund      | \$12,518,548.83        | \$17,881,877.33           | (\$5,363,328.50)  |                        |                           |                   |

Question: Based on the information provided, there appears to be conflict in the total amount remaining on each funding source at the end of FY23. Assuming this data is correct and that State funding expires on July 1 of the following year, it appears that ACS returned \$565K - \$577K to NC State Fund with the potential of losing it long-term in future years thus potentially impacting local tax dollars as State funding expires July 1. For FY24, teachers were not given funding for supplies.

- This spreadsheet is a “cut and paste” job from multiple documents submitted by ACS in response to a public records request.
- State funds were NOT reverted back to the State except as noted below:
  - Dollars for position and months or employment allotments are calculated by the State using an average salary; however, only the actual amount necessary to cover salaries is given to ACS by the State. In other words, the “averages” are only a budget issue for the State, not ACS.
  - All school districts must stay within the positions and months allotted by the State.
  - For 2022-23, ACS did revert 1.5 positions in PRC 006-Psychologist allotment as the funds could only be used for a school psychologist per the State. Like many school districts and other employers facing a man-power shortage, ACS could not find a school psychologist(s) to hire. School psychologist is the one of the hardest positions to fill state-wide. The total reverted was \$139,175.00.
- Other State PRCs are not reverted and carryover each year i.e. Textbooks, Technology funds, etc.
- While anticipating the release of the State budget, ACS released a percentage of local instructional supply money to each school on two separate occasions (20% was granted in August and 10% in September) in effort to help the

- school get started. Final supply allocations were made after the State budget passed. The total amounts provided by the Avery County Board of Education to individual schools from the local current expense and State accounts are as follows:

|   |      |             |
|---|------|-------------|
| ○ | AHS  | \$38,315.00 |
| ○ | BES  | \$9,902.00  |
| ○ | CMS  | \$11,733.00 |
| ○ | CES  | \$10,896.00 |
| ○ | AMS  | \$13,883.00 |
| ○ | FTES | \$12,175.00 |
| ○ | NES  | \$11,374.00 |
| ○ | RES  | \$5,500.00  |

WHEREFORE, The Board and the Superintendent, for and in consideration of the covenants and agreements contained in this Contract Amendment #4 and other good and valuable consideration, amend and revise the Agreement, as follows:

1. The term of office for the Superintendent, Section 1 of the Agreement, is hereby extended with the ending date for the Superintendent's term of office amended to read June 30, 2026.
2. Section 4 is hereby amended to provide the Superintendent a pay increase of Thirteen Thousand and No/100 Dollars for a new base annual salary of One Hundred Forty-Eight Thousand and No/100 Dollars (\$148,000.00) effective July 1, 2022.

Avery County Schools

Public Records Request 8.25.2023

FY23 Employee Total Compensation

| Employee Name     | Daily | Hourly | Salary        | FY23 - Grand Total Compensation |
|-------------------|-------|--------|---------------|---------------------------------|
| Brigman, Daniel V |       |        | \$ 177,795.28 | \$ 177,795.28                   |

## Superintendent Salary/Total Compensation

- **Question:** Based on the information provided, there appears to be a lack of transparency into the salary (\$148K) + local supplements (3%) for Superintendent and ~\$25K in additional salary provided.

- The Superintendent's Contract and all Amendments are public record. Amounts paid to the Superintendent are public record, as well.
- Current funding for the Superintendent's compensation is 85.53% from state funds and 14.47% from local funds.
- This salary and compensation history are as follows:
  - Original base salary = \$135,00 (included available state funding for salary / longevity / doctoral degree).
  - Superintendent did not receive 3% local supplement.
  - By Amendment effective 1/1/20, Board agreed to pay family health coverage expense as additional compensation. Such reimbursement did not increase his retirement.
  - By Amendment effective 7/1/20, Board agreed extended the contract but did not increase compensation.
  - By Amendment effective 12/8/20, Board agreed to provide the Superintendent with the 3% local supplement as additional compensation.
  - By Amendment effective 7/1/22, Board agreed to increase the Superintendent's base salary by \$13,000 as additional compensation.
  - By Board action effective retroactively back to 1/1/20, the Board clarified that the Superintendent was entitled to his State allotment for longevity as a separate payment from the State consistent with all other eligible ACS employees. The amount in arrears was provided with the Superintendent's June 2023 pay.

Superintendent  
Health  
Insurance

- **Question:** Based on the information provided, there appears to be a lack of transparency into the approved contract changes for Superintendent to pay for all Family medical coverage (~5-7% additional compensation).

See additional information provided.

December 8, 2020

## Superintendent Local Supplement

#### 4. Compensation

The Board shall compensate the Superintendent for services by paying the Superintendent a "base annual salary" of One Hundred Thirty-Five Thousand and No/100 Dollars (\$135,000), which amount shall include any additional salary from State funds for longevity and the Superintendent's doctoral degree(s). The Board may increase the Superintendent's annual base salary by mutual consent at any time by action of the Board. Unless specifically approved by the Board at a later date, the Superintendent shall not be entitled to the three percent (3%) local supplement provided to other employees of the Board.

The Superintendent shall be paid his annual base salary less such amounts that are required to be withheld from such salary by state, federal, and local laws, rules, and regulations, in equal monthly installments at the time salaries of other professional employees of the Board are paid. To the extent permitted by law, the Superintendent shall not experience a reduction in salary because of declining enrollment. If, at any time during the term of the Agreement, the State of North Carolina withholds state funding specifically for the position of the Superintendent of Avery County Schools, then the Board may withhold any such sums until said funding is released by the State.

#### STATE OF NORTH CAROLINA COUNTY OF AVERY

#### SUPERINTENDENT'S CONTRACT AMENDMENT #3

THIS AMENDMENT, by and between THE AVERY COUNTY BOARD OF EDUCATION, hereinafter called the "Board"; and DR. DANIEL V. BRIGMAN, hereinafter called the "Superintendent" is approved effective as of December 8, 2020 as follows:

WHEREAS, the Superintendent has been employed by the Board since January 1, 2020 pursuant to a contract dated November 21, 2019 (the "Contract"); and

WHEREAS, the Agreement was voluntarily revised and amended by the Parties through Superintendent's Contract Amendment #1, dated March 10, 2020; and Superintendent's Contract Amendment #2, dated July 1, 2020.

WHEREFORE, The Board and the Superintendent, for and in consideration of the covenants and agreements contained in this Contract Amendment #3 and other good and valuable consideration, amend and revise the Agreement, as follows:

1. Section 4 (Compensation) of the Contract is amended by striking the following language from the first Paragraph: "Unless specifically approved by the Board at a later date, the Superintendent shall not be entitled to the three percent (3%) local supplement provided to other employees of the Board."
2. Section 4 (Compensation) of the Contract is further amended by adding the following language at the end of the first Paragraph: "In addition to the base annual salary, the Superintendent shall receive the three percent (3%) local supplement provided to other employees of the Board. Unless otherwise agreed to by the Superintendent and Board, the Superintendent shall receive such supplement at the same time as other employees."
3. Except as amended herein, the terms and conditions of the Contract of Employment of the Superintendent shall be governed by the provisions of the Contract dated November 21, 2019 and all other subsequent written amendments approved by the Board and the Superintendent as set forth in the recitations.

IN WITNESS WHEREOF, the Board has caused this amendment to be executed in its name by its Chair and the Superintendent consents to and has executed this amendment by his signature hereto.

THE AVERY COUNTY BOARD OF EDUCATION

By John Credeur  
Mr. John Credeur, Chair

By Daniel V. Brigman  
Dr. Daniel V. Brigman, Superintendent

Pre-Audit Certificate

- **Question:** Based on the information provided, there appears to be a lack of visibility into the approved contract changes for Superintendent to include 3% Local Supplement.

See additional information provided.

July 1, 2022

## Superintendent Base Salary Increase

STATE OF NORTH CAROLINA  
COUNTY OF AVERY

### SUPERINTENDENT'S CONTRACT AMENDMENT #4

11

THIS AMENDMENT, by and between THE AVERY COUNTY BOARD OF EDUCATION, (hereinafter called the "Board") and DR. DANIEL V. BRIGMAN, (hereinafter called the "Superintendent") is approved effective as of July 1, 2022 as follows:

WHEREAS, the Superintendent has been employed by the Board since January 1, 2020 pursuant to a contract dated November 21, 2019 (the "Contract"); and

WHEREAS, the Agreement was voluntarily revised and amended by the Parties through Superintendent's Contract Amendment #1, dated March 10, 2020; Superintendent's Contract Amendment #2, dated July 1, 2020; and Superintendent's Contract Amendment #3, dated December 8, 2020.

WHEREFORE, The Board and the Superintendent, for and in consideration of the covenants and agreements contained in this Contract Amendment #4 and other good and valuable consideration, amend and revise the Agreement, as follows:

1. The term of office for the Superintendent, Section 1 of the Agreement, is hereby extended with the ending date for the Superintendent's term of office extended to read June 30, 2026.
2. Section 4 is hereby amended to provide the Superintendent a pay increase of Thirteen Thousand and No/100 Dollars for a new base annual salary of One Hundred Forty-Eight Thousand and No/100 Dollars (\$148,000.00) effective July 1, 2022.
3. Except as amended herein, the terms and conditions of the Contract of Employment of the Superintendent shall be governed by the provisions of the Contract dated November 21, 2019 and all other subsequent written amendments approved by the Board and the Superintendent as set forth in the recitations.

IN WITNESS WHEREOF, the Board has caused this amendment to be executed in its name by its Chair and the Superintendent consents to and has executed this amendment by his signature hereto.

THE AVERY COUNTY BOARD OF EDUCATION

By John Greene  
Mr. John Greene, Chair

By Dr. Daniel V. Brigman  
Dr. Daniel V. Brigman, Superintendent

APPENDIX 11.100.1

- **Question:** Based on the information provided, there appears to be a lack of visibility into the approved contract changes for Superintendent including increase of base salary from \$135K to \$148K (~9.6% increase).

See additional information provided.



## Request to Commissioners

- Gain insight and answers to discrepancies from BOE
- Establish & Enforce a set of criteria and guidelines (budget ordinance) for the local school board to follow when allocating & spending local funds to increase transparency and communications.
  - Require the local school board to submit a detailed line item budget and expenditure report to the local commission **every quarter**, identifying:
    - Actuals, including %, & how the local funds are used
    - Forecast of remaining funds by amount and %
    - Expected under-burn and what outcomes are achieved (impact)
  - Reduce the appropriation variance percentage to 10%
  - Use "English Budget"
- Conduct periodic audits and reviews of the local school board's financial records and transactions, and hold the local school board accountable for any discrepancies or violations.

- Per the General Statutes of North Carolina, the Board of Education is an independent, co-equal branch of local government with the County and not a County department or agency. The roles of the County Commission and School Board in the budget process are set by General Statute
- No further action by the County is required or necessary.
- All of the issues raised have direct explanations.
- None of the questions were posed to the Board of Education.
- Allegations of wrongdoing require facts and will always be fully investigated by the School Board.
- The assertion or implication of financial mismanagement, misappropriation, and deception by school employees and/or the School Board without obtaining facts and answers is irresponsible and ultimately harms the school district.
- Responding to 12 separate public records requests involving over 20,000 pages of documents provided over the past 6 months, and responding to the assertions made before the County Commission has required the extensive use of staff time and resources and legal expense.
- Any evidence of wrongdoing will be fully investigated but none has been identified.

## School Finance Officer

### § 115C-436. Duties of school finance officer.

(a) The school finance officer shall be responsible to the superintendent for:

- (1) Keeping the accounts of the local school administrative unit in accordance with generally accepted principles of governmental accounting, the rules and regulations of the State Board of Education, and the rules and regulations of the Local Government Commission.
- (2) Giving the preaudit certificate required by G.S. 115C-441.
- (3) Signing and issuing all checks, drafts, and State warrants by the local school administrative unit, investing idle cash, and receiving and depositing all moneys accruing to the local school administrative unit.
- (4) Preparing and filing a statement of the financial condition of the local school administrative unit as often as requested by the superintendent, and when requested in writing, with copy to the superintendent, by the board of education or the board of county commissioners.
- (5) Performing such other duties as may be assigned to him by law, by the superintendent, or by rules and regulations of the State Board of Education and the Local Government Commission.

All references in other portions of the General Statutes or local acts to school treasurers, county treasurers, or other officials performing any of the duties conferred by this section on the school finance officer shall be deemed to refer to the school finance officer.

(b) The State Board of Education has authority to issue rules and regulations having the force of law governing procedures for the disbursement of money allocated to the local school administrative unit by or through the State. The Local Government Commission has authority to issue rules and regulations having the force of law governing procedures for the disbursement of all other moneys allocated or accruing to the local school administrative unit. The State Board of Education and the Local Government Commission may inquire into and investigate the internal control procedures of a local school administrative unit with respect to moneys under their respective jurisdictions and may require any modifications in internal control procedures which may be necessary or desirable to prevent embezzlements or mishandling of public moneys.

- All statutory duties of the finance officer have been carried out.

## Budget Amendments

### § 115C-433. Amendments to the budget resolution; budget transfers.

(a) Subject to the provisions of subsection (b) of this section, the board of education may amend the budget resolution at any time after its adoption, in any manner, so long as the resolution as amended continues to satisfy the requirements of G.S. 115C-425 and 115C-432.

(b) If the board of county commissioners allocates part or all of its appropriations pursuant to G.S. 115C-429(b), the board of education must obtain the approval of the board of county commissioners for an amendment to the budget that (i) increases or decreases expenditures from the capital outlay fund for projects listed in G.S. 115C-426(f)(1) or (2), or (ii) increases or decreases the amount of county appropriation allocated to a purpose or function by twenty-five percent (25%) or more from the amount contained in the budget ordinance adopted by the board of county commissioners. Provided, that at its discretion, the board may in its budget ordinance specify a lesser percentage, so long as such percentage is not less than ten percent (10%).

(c) The board of education may by appropriate resolution authorize the superintendent to transfer moneys from one appropriation to another within the same fund, subject to such limitations and procedures as may be prescribed by the board of education or State or federal law or regulations. Any such transfers shall be reported to the board of education at its next regular meeting and shall be entered in the minutes.

(d) The board of education may amend the budget to transfer money to or from the capital outlay fund to or from any other fund, with the approval of the board of county commissioners, to meet emergencies unforeseen and unforeseeable at the time the budget resolution was adopted. When such an emergency arises, the board of education may adopt a resolution requesting approval from the board of commissioners for the transfer of a specified amount of money to or from the capital outlay fund to or from some other fund. The resolution shall state the nature of the emergency, why the emergency was not foreseen and was not foreseeable when the budget resolution was adopted, what specific objects of expenditure will be added or increased as a result of the transfer, and what objects of expenditure will be eliminated or reduced as a result of the transfer. A certified copy of this resolution shall be transmitted to the board of county commissioners for (its) approval and to the boards of education of all other local school

- In the Avery County Schools and all school districts across the State, these duties are accomplished via budget resolution and monthly budget amendments.

## School Auditing

### § 115C-447. Annual independent audit.

(a) Each local school administrative unit shall have its accounts and the accounts of individual schools therein audited as soon as possible after the close of each fiscal year by a certified public accountant or by an accountant certified by the Local Government Commission as qualified to audit local government accounts. The auditor who audits the accounts of a local school administrative unit shall also audit the accounts of its individual schools. The auditor shall be selected by and shall report directly to the board of education. The audit contract shall be in writing, shall include all its terms and conditions, and shall be submitted to the Secretary of the Local Government Commission for his approval as to form, terms and conditions. The terms and conditions of the audit contract shall include the scope of the audit, and the requirement that upon completion of the examination the auditor shall prepare a typewritten or printed report embodying financial statements and his opinion and comments relating thereto. The financial statements accompanying the auditor's report shall be prepared in conformity with generally accepted accounting principles. The auditor shall file a copy of the audit report with the Secretary of the Local Government Commission, the State Board of Education, the board of education and the board of county commissioners, and shall submit all bills or claims

- School Board Meeting 11/13/2023:
  - \$1.8M in General Fund available
  - \$2.1M ESSER Funding remaining
  - \$2M increase in salaries since 2021

- ACS is not sure if there is a question with this slide.
- \$1.8M in general fund includes Fund 8-Other Specific Revenue fund and Fund 2 - Current Expense Fund. For ACS, these two funds are combined with Fund 8 fund balance being restricted monies.
- For fiscal year 2020-21 and 2021-22, several bonuses were paid as mandated by the state and funded with COVID funds to help offset the economic impact COVID placed on employees.
- ACS is in compliance with annual independent audit which is filed with the Local Government Commission (LGC), NCDPI, and other applicable required entities. ACS posts the annual audit on their website.

## Nepotism Policy

### 2. Nepotism

a. For purposes of this subsection, the following definitions apply.

i. "Immediate family" means spouse, parent, child, brother, sister, grandparent, or grandchild. The term includes the step, half, and in-law relationships.

ii. "Central office staff administrator" includes directors, supervisors, specialists, staff officers, assistant superintendents, area superintendents, superintendents, and principals.

b. Before any immediate family of any board of education member or central office staff administrator is employed by the board or engaged in any capacity as an employee, independent contractor, or otherwise, (1) the board member or central office staff administrator must disclose the familial relationship to the board and (2) the prospective employment or engagement must be approved by the board in a duly called open session meeting.

i. An employee who knowingly fails to disclose a familial relationship to the board as required will be subject to disciplinary action up to and including dismissal.

ii. Notification by the employee to the director of human resources will be deemed disclosure to the board. The director of human resources is responsible for conveying the disclosure to the board before the board takes action on the prospective employment or engagement.

c. When making recommendations for the selection and assignment of personnel, the superintendent shall attempt to avoid situations in which one employee occupies a position in which he or she has influence over the employment status, including hiring, salary, and promotion, of another employee who is a member of the first employee's immediate family.

d. No administrative or supervisory personnel may directly supervise a member of his or her immediate family.

■ **Question:** Based on the information provided, there appears to be a lack of transparency and lack of policy adherence into the approved employment of "immediate family" of Superintendent, Central Office (HR Director) and Board.

The law allows the employment of immediate family members in North Carolina public schools. The employment and supervision of family members in ACS complies with policy and law. Immediate family members are directly supervised by other administrators. In addition, the Board members, superintendent, and director of human resources have consistently recused themselves from participating in any employment matters directly related to immediate family members.

## LCBOE Meeting Minutes

# LCBOE purchases 151 acres for new WLMS

By KELLY LENZ  
Staff Reporter

The Laurens County Board of Education has purchased approximately 151 acres for the construction of a new West Laurens Middle School, which the board is hoping to fund with the renewal of the current E-SPLIT on Nov. 5.

The school board voted in May after an executive session to purchase the land, but the action was not reflected in the minutes from the meeting.

The Courier Herald learned after a meeting with Laurens County School Superintendent Dan Brigman, associate superintendent Ronda Hightower and Courier Herald reporter Kelly Lenz on Friday, Sept. 13, that the land had been purchased from Honeysuckle Development LLC, and the registered agent with the Georgia Secretary of State's Office is Don Christian of Dublin. According to the deed, the land is located on Honeysuckle Road, which

runs from the 441 Bypass to Ga. 257, and is divided into a 136.62-acre tract and a smaller adjoining 14.82-acre tract.

At the Sept. 13 meeting, Brigman declined to comment on any further details regarding the land purchase and said that the school board had purchased the land from a "group" and would not name who the board purchased the land from and said the board

LCBOE  
continued on 10

- **Question:** Based on the information provided, there appears to be a pattern of behavior in poorly maintained meeting minutes.

- The Board and Board Attorney know of no intentional misrepresentations in Avery County Board of Education minutes.